

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	Chapter 11
)	
CELSIUS NETWORK LLC, <i>et al.</i> , ¹)	Case No. 22-10964 (MG)
)	
Debtors.)	(Jointly Administered)
)	

**COMBINED FIFTH MONTHLY FEE STATEMENT OF ERNST & YOUNG LLP
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES AS TAX COMPLIANCE, TAX ADVISORY SERVICES AND
FINANCIAL ACCOUNTING ADVISORY SERVICES PROVIDER FOR THE TIME
PERIOD MAY 1, 2023 THROUGH JUNE 30, 2023**

Name of applicant:	Ernst & Young LLP (“ <u>EY LLP</u> ”)
Authorized to Provide Professional Services To:	The Debtors
Date of retention:	December 20, 2022 (<i>effective as of</i> July 13, 2022)
Period for Which Compensation and Reimbursement is Sought:	May 1, 2023 through June 30, 2023
Monthly Fees Incurred:	\$117,911.00
20% Holdback:	\$23,582.20
Total Compensation Less 20% Holdback:	\$94,328.80
Monthly Expenses Incurred:	\$-0-
Total Fees and Expenses Requested:	\$94,328.80
This is a <u> X </u> monthly ___ interim ___ final application.	

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (8554); Celsius Networks Lending LLC (3390); Celsius US Holding LLC (7956); GK8 Ltd. (1209); GK8 UK Limited (0893); and GK8 USA LLC (9450). The location of Debtor Celsius Network LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

EY LLP (“EY LLP”), providing Tax Compliance, Tax Advisory and Financial Accounting Advisory services to the debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby submits this statement of fees and disbursements (the “Combined Fifth Monthly Fee Statement”) covering the period from May 1, 2023 through and including June 30, 2023 (the “Compensation Period”) in accordance with the *First Amended Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [Docket No. 2779] (the “Interim Compensation Order”). By this Combined Fifth Monthly Fee Statement, EY LLP requests (a) interim allowance and payment of compensation in the amount of \$94,328.80 (80% of \$117,911.00) for fees on account of reasonable and necessary professional services rendered to the Debtors by EY LLP during the Compensation Period and (b) reimbursement of actual and necessary costs and expenses in the amount of \$0.00 incurred by EY LLP during the Compensation Period.

**FEES FOR SERVICES RENDERED
DURING THE COMPENSATION PERIOD**

In support of this Combined Fifth Monthly Fee Statement, attached hereto as **Exhibit A** is a summary list of all EY LLP professionals who worked on this case during the Compensation Period.

Also, in support of this Combined Fifth Monthly Fee Statement, attached hereto as **Exhibit B** is a summary of the hours and fees incurred by category during the Compensation Period by EY LLP on behalf of the Debtors.

Also, in support of this Combined Fifth Monthly Fee Statement, attached hereto as **Exhibit C** is the supporting detail by activity by professional detailing the activities and services performed by EY LLP professionals on behalf of the Debtors.

EXPENSES INCURRED
DURING THE COMPENSATION PERIOD

EY LLP seeks reimbursement of actual and necessary expenses incurred by EY LLP during the Compensation Period in the aggregate amount of \$0.00.

REPRESENTATIONS

Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Combined Fifth Monthly Fee Statement due to delays caused by accounting and processing during the Compensation Period. EY LLP reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent Monthly Fee Statements will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Interim Compensation Order.

Dated: August 14, 2023

/s/ Elizabeth Harvey
Elizabeth Harvey
Partner, Ernst & Young LLP

EXHIBIT A²
SUMMARY BY PROFESSIONAL

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Barda	Eli	Partner/Principal	0.5	\$850.00	\$425.00
Beattie	Steve	Partner/Principal	1.0	\$850.00	\$850.00
Bowden	Jamie	Senior Manager	2.8	\$950.00	\$2,660.00
Buonaguro	Paul	Manager	6.4	\$850.00	\$5,440.00
Carr	Russell	Partner/Principal	2.9	\$1,250.00	\$3,625.00
Chenchinski (2)	Amir	Partner/Principal	1.7	\$850.00	\$1,445.00
Creel	Travis	Senior Manager	1.2	\$950.00	\$1,140.00
Flagg	Nancy	Executive Director	25.5	\$1,150.00	\$29,325.00
Gatt	Katherine	Senior Manager	21.0	\$950.00	\$19,950.00
Harvey	Elizabeth	Partner/Principal	4.8	\$1,250.00	\$6,000.00
Harvey (2)	Elizabeth	Partner/Principal	0.5	\$850.00	\$425.00
Helwing	Dan	Partner/Principal	3.4	\$850.00	\$2,890.00
Hill	Jeffrey	Partner/Principal	0.5	\$850.00	\$425.00
Jacobs	Steven	Partner/Principal	0.5	\$850.00	\$425.00
Jin	Crystal	Manager	0.5	\$595.00	\$297.50
Johnson	Derrick	Staff	6.7	\$400.00	\$2,680.00
LaGarde	Stephen	Partner/Principal	0.5	\$1,250.00	\$625.00
Li	Eric	Staff	2.0	\$400.00	\$800.00
Lipschutz	Jordan	Manager	0.8	\$595.00	\$476.00
Lowery	Kristie	Partner/Principal	0.5	\$1,250.00	\$625.00
Riley	Sean	Senior Manager	0.8	\$695.00	\$556.00
Sapir	Eric	Executive Director	2.2	\$1,150.00	\$2,530.00
Shwartz (2)	Yoav	Partner/Principal	0.5	\$850.00	\$425.00
Shwartz	Yoav	Partner/Principal	14.6	\$1,250.00	\$18,250.00
Sun	Kaiyang	Senior Manager	0.8	\$695.00	\$556.00
Tuchinsky	Maria	Senior Manager	5.2	\$950.00	\$4,940.00
Wasser	Michael	Executive Director	1.0	\$1,150.00	\$1,150.00
Wasserman (2)	Ofer	Senior Manager	0.9	\$695.00	\$625.50
Wehr	Robert	Senior Manager	3.4	\$950.00	\$3,230.00
Wrenn	Kaitlin	Manager	0.5	\$850.00	\$425.00
Zaman	Sabina	Partner/Principal	4.7	\$850.00	\$3,995.00
Chenchinski	Amir	Partner/Principal	2.8		Fixed Fee
Gandz	Benjamin	Senior Manager	8.9		Fixed Fee

² Rates have been applied consistent with the Statement of Work for which this individual provided services.

Last Name	First Name	Title	Time	Hourly Rate	Total Individual Fees
Geron	Eyal	Manager	8.9		Fixed Fee
Gonen	Eyal	Partner/Principal	2.0		Fixed Fee
Wasserman	Ofer	Senior Manager	4.3		Fixed Fee
Sussman	Adam	Senior	8.9		Fixed Fee
Total			154.1		\$117,211.00

Total Fixed Fee for Tax Compliance and Transfer Pricing Services During the Fee Period \$0.00

Fee Application Preparation

Last Name	First Name	Title	Hours	Hourly Rate	Total Fees
Dunker	Debra	Staff	2.8	\$250.00	\$700.00
Total			2.8		\$700.00
Combined Total			156.9		\$117,911.00

**EXHIBIT B
SUMMARY BY CATEGORY**

Time Category	Category Descriptions	Total Hours	Total Fees
Federal Tax Service	Assistance with analyzing the federal income tax considerations of historical transactions and potential restructuring alternatives.	29.7	\$35,345.00
SALT Tax Service	Assistance with reviewing and remediating Client's sales/use and property tax filings.	71.5	\$68,050.00
Tax Provision	Assistance with preparation of tax provision for the predecessor financial statements.	2.6	\$2,070.50
External Audit Support	Assistance with drafting whitepapers and compiling related supporting documentation for the predecessor financial statements.	6.2	\$4,818.00
Financial Statement Support	Assistance with compilation of predecessor financial statements including US GAAP and SEC checklists and disclosures.	1.0	\$850.00
SEC Pre-Clearance	Assistance with review of SEC pre-clearance letter related to the predecessor financial statements.	7.3	\$6,077.50
Transfer Pricing	Assistance with review and analysis of 2022 transfer pricing model.	28.7	Fixed Fee
Tax Compliance	Prepare tax returns	7.1	Fixed Fee
	Total	154.1	\$117,211.00

Total Fixed Fee for Tax Compliance and Transfer Pricing Services During the Fee Period \$0.00

Fee Application Preparation

Time Category	Category Description	Total Hours	Total Fees
Preparation of Fee Application	This category relates to the preparation of fee application in format required by the Bankruptcy Court.	2.8	\$700.00
	Total	2.8	\$700.00
Combined Total		156.9	\$117,911.00

EXHIBIT C
TIME DETAIL OF HOURS INCURRED BY PROFESSIONAL

Federal Tax Services

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	01 May 2023	Tax Consulting	Reviewing updated parties in interest list (PIIL) for court disclosure	0.7	\$1,250.00	\$875.00
Shwartz, Yoav	Partner/Principal	01 May 2023	Tax Consulting	International Tax model - update data with regards to workforce, intellectual property and real property	2.7	\$1,250.00	\$3,375.00
Shwartz, Yoav	Partner/Principal	01 May 2023	Tax Consulting	International Tax model - update calculations considering elimination of third-party investors	2.4	\$1,250.00	\$3,000.00
Shwartz, Yoav	Partner/Principal	03 May 2023	Tax Consulting	Final review of international tax model	2.1	\$1,250.00	\$2,625.00
Carr,Russell	Partner/Principal	04 May 2023	Tax Consulting	Review updated model regarding 2021 transfer and analysis of related international tax issues	2.9	\$1,250.00	\$3,625.00
Shwartz, Yoav	Partner/Principal	04 May 2023	Tax Consulting	Final review of international tax model - Day 2	1.6	\$1,250.00	\$2,000.00
Sapir,Eric	Executive Director	09 May 2023	Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00
Shwartz, Yoav	Partner/Principal	09 May 2023	Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,250.00	\$375.00
Tuchinsky, Maria	Senior Manager	22 May 2023	Tax Consulting	Prepare reconciliation of historic international tax analysis and supporting calculations	2.5	\$950.00	\$2,375.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	23 May 2023	Tax Consulting	Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	23 May 2023	Tax Consulting	Weekly tax call to discuss transfer pricing and auction details. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren and J. Morgan. Andersen: S. Shears and D. Seymour. EY: E. Harvey, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00
Harvey,Elizabeth R.	Partner/Principal	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Shwartz, Yoav	Partner/Principal	30 May 2023	Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Harvey,Elizabeth R.	Partner/Principal	01 Jun 2023	Tax Consulting	Fee examiner report - review and prepare response for review by EY General Counsel	1.4	\$1,250.00	\$1,750.00
Shwartz, Yoav	Partner/Principal	02 Jun 2023	Tax Consulting	Call with L. Koren (Company) and M. Tuchinsky (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review	0.9	\$1,250.00	\$1,125.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Tuchinsky, Maria	Senior Manager	02 Jun 2023	Tax Consulting	Call with L. Koren (Company) and Y. Shwartz (EY) to discuss 2022 tax compliance process, 2021 tax return amendments and tax provision WP review	0.9	\$950.00	\$855.00
Harvey,Elizabeth R.	Partner/Principal	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,250.00	\$375.00
Sapir,Eric	Executive Director	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,150.00	\$345.00
Shwartz, Yoav	Partner/Principal	06 Jun 2023	Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,250.00	\$375.00
Shwartz, Yoav	Partner/Principal	11 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence.	0.6	\$1,250.00	\$750.00
Tuchinsky, Maria	Senior Manager	11 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and Y. Shwartz (EY) to discuss transfer pricing workstream update and support required from EY Israel audit team in connection with emergence.	0.6	\$950.00	\$570.00
Harvey,Elizabeth R.	Partner/Principal	15 Jun 2023	Tax Consulting	Reviewing 2021 mining schedules for provision workstream	0.8	\$1,250.00	\$1,000.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Harvey,Elizabeth R.	Partner/Principal	20 Jun 2023	Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,250.00	\$500.00
Sapir,Eric	Executive Director	20 Jun 2023	Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Shwartz, Yoav	Partner/Principal	20 Jun 2023	Tax Consulting	Celsius weekly tax update call to discuss administrative taxes and updates on state and property taxes. Kirkland: A. Sexton, S. Cantor, and M. Kandallu. Celsius: L. Koren. Andersen: S. Shears and D. Seymour. EY:	0.4	\$1,250.00	\$500.00
Shwartz, Yoav	Partner/Principal	21 Jun 2023	Tax Consulting	Final updates to international tax model based on updated data provided by Celsius	2.2	\$1,250.00	\$2,750.00
Shwartz, Yoav	Partner/Principal	25 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and M. Tuchinsky (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception.	0.7	\$1,250.00	\$875.00
Tuchinsky, Maria	Senior Manager	25 Jun 2023	Tax Consulting	Tax call with L. Koren (Company) and Y. Shwartz (EY) to discuss tax return preparation status, Bitwave updates, international tax issues relating to UK lending activity and dealer exception.	0.7	\$950.00	\$665.00
Harvey,Elizabeth R.	Partner/Principal	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$1,250.00	\$625.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Sapir, Eric	Executive Director	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$1,150.00	\$575.00
Tuchinsky, Maria	Senior Manager	29 Jun 2023	Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$950.00	\$475.00
Total					29.7		\$35,345.00

State and Local Tax Services

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg, Nancy A.	Executive Director	08 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg, K. Gatt	1.0	\$1,150.00	\$1,150.00
Gatt, Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss imposition of sales tax on asset sale and ability to obtain net book value of assets based on location in order to estimate state tax cost. EY attendees: N. Flagg,	1.0	\$950.00	\$950.00
Gatt, Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Compile March 1, 2023-April 30, 2023, fee application detail	2.9	\$950.00	\$2,755.00
Gatt, Katie	Senior Manager	08 May 2023	Indirect Tax Consulting	Email E. Harvey, N. Flagg, E. Sapir state sales tax occasional sale analysis for review	1.4	\$950.00	\$1,330.00
Flagg, Nancy A.	Executive Director	08 May 2023	Indirect Tax Consulting	Follow-up with client (J. Morgan) on fixed asset information needed for transfer tax analysis.	0.2	\$1,150.00	\$230.00
Gatt, Katie	Senior Manager	09 May 2023	Indirect Tax Consulting	Compile March 1, 2023-April 30, 2023, fee application detail - Day 2	0.4	\$950.00	\$380.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	09 May 2023	Indirect Tax Consulting	Prepare and send status update of open indirect tax issues to A. Sexton (Kirkland)	0.6	\$1,150.00	\$690.00
Flagg,Nancy A.	Executive Director	09 May 2023	Indirect Tax Consulting	Weekly tax call to discuss updated balance sheet status. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, and E. Sapir.	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	17 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg,	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	17 May 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open tax issues, including withholding issue, transfer tax analysis, sales tax updates and status re payment of property tax. EY attendees: N. Flagg,	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	17 May 2023	Indirect Tax Consulting	Identify and align EY employment/withholding tax subject matter specialist per client (J. Morgan) request	0.3	\$1,150.00	\$345.00
Wehr,Robert W	Senior Manager	17 May 2023	Indirect Tax Consulting	Review Power Grid letter of intent and invoices to determine proper tax treatment under Texas sales tax statutes of items per client J. Morgan request and reply to client.	0.7	\$950.00	\$665.00
Flagg,Nancy A.	Executive Director	18 May 2023	Indirect Tax Consulting	Contact EY tax withholding subject matter specialist resource identified per client (J. Morgan) request to align availability for a call.	0.2	\$1,150.00	\$230.00
LaGarde,Stephen	Partner/Principal	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$1,250.00	\$625.00
Wrenn,Kaitlin Doyle	Manager	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$850.00	\$425.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowery,Kristie L	Partner/Principal	23 May 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss the crypto 401k and other Individual Retirement Account transfer distributions requirements and Taxpayer Identification Number matching in Sovos. EY attendees: K. Lowery, R. Walker, S. LaGarde, K. Wrenn	0.5	\$1,250.00	\$625.00
Flagg,Nancy A.	Executive Director	26 May 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg,	1.4	\$1,150.00	\$1,610.00
Gatt,Katie	Senior Manager	26 May 2023	Indirect Tax Consulting	Call with Client (J. Morgan) to discuss open tax items, including Texas request for additional information, determination of date for fixed assets, transfer tax analysis and other valuation issues. EY attendees: N. Flagg,	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	30 May 2023	Indirect Tax Consulting	Weekly tax call to discuss auction status and tax considerations. Kirkland: S. Cantor, M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	01 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg,	1.3	\$1,150.00	\$1,495.00
Gatt,Katie	Senior Manager	01 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss open indirect bankruptcy tax items, including Texas sales and use tax estimate, state transfer tax estimate calculation, Pennsylvania sales and use tax claim review and property tax liability. EY attendees: N. Flagg,	1.3	\$950.00	\$1,235.00
Li,Eric	Staff/Assistant	02 Jun 2023	Indirect Tax Consulting	Pulling Celsius 5/1-5/26-time detail, draft May fee summary file and send to K. Gatt for review. Reconcile time entries with meeting log, clarify time entries with team members	2.0	\$400.00	\$800.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Gatt,Katie	Senior Manager	06 Jun 2023	Indirect Tax Consulting	Review fixed asset listing location detail provided by client (J. Morgan) and calculate estimated transfer tax liability based on net book value	1.9	\$950.00	\$1,805.00
Flagg,Nancy A.	Executive Director	06 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss sales tax updates and balance sheet status. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: D. Seymour, Z. Wyatt, and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	07 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg,	1.3	\$1,150.00	\$1,495.00
Gatt,Katie	Senior Manager	07 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Pennsylvania sales tax analysis, transfer tax estimate. EY attendees: N. Flagg,	1.3	\$950.00	\$1,235.00
Buonaguro,Paul	Manager	07 Jun 2023	Indirect Tax Consulting	Email client (J. Morgan) response re Pennsylvania tax base (e.g., cost or fair market value) for use tax remitted	0.7	\$850.00	\$595.00
Flagg,Nancy A.	Executive Director	07 Jun 2023	Indirect Tax Consulting	Review status of Pennsylvania sales and use tax issues, tax claim filed, pre- vs post-petition tax liability and base tax imposed.	0.3	\$1,150.00	\$345.00
Buonaguro,Paul	Manager	09 Jun 2023	Indirect Tax Consulting	EY New York state desk reply to N. Flagg, to provide input on sales tax implication and potential exemptions re deployment of rigs in New York.	0.2	\$850.00	\$170.00
Buonaguro,Paul	Manager	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	1.0	\$850.00	\$850.00
Flagg,Nancy A.	Executive Director	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	1.0	\$1,150.00	\$1,150.00
Gatt,Katie	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan, L. Koren) to discuss sales tax implication and potential exemptions re deployment of rigs in New York and Pennsylvania sales tax liability. EY Attendees: N.	1.0	\$950.00	\$950.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				Flagg, P. Buonaguro,			
Buonaguro,Paul	Manager	12 Jun 2023	Indirect Tax Consulting	EY New York and Pennsylvania state desk research on potential sales tax exemptions applicable to deployment of rigs in New York and tax base for Pennsylvania sales tax liability per client (J. Morgan) request	0.8	\$850.00	\$680.00
Wehr,Robert W	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services related exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, K. Gatt, R. Wehr	0.8	\$950.00	\$760.00
Flagg,Nancy A.	Executive Director	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr,	0.8	\$1,150.00	\$920.00
Gatt,Katie	Senior Manager	12 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability of and requirements for Oklahoma computer services sales tax exemption and potential tax liability associated with asset sale. Attendees: N. Flagg, R. Wehr,	0.8	\$950.00	\$760.00
Wehr,Robert W	Senior Manager	14 Jun 2023	Indirect Tax Consulting	EY Oklahoma state desk research and reply to client (J. Morgan) inquiry related to applicability of temporary storage exemptions applicable in Oklahoma and Alabama applicable to rigs relocated from Texas.	0.5	\$950.00	\$475.00
Flagg,Nancy A.	Executive Director	15 Jun 2023	Indirect Tax Consulting	Email EY Alabama State Desk (M. Wasser) per client (J. Morgan) request related to Alabama temporary storage exemption for sales tax, and forward response to client (J. Morgan)	0.3	\$1,150.00	\$345.00
Wasser,Michael J.	Executive Director	15 Jun 2023	Indirect Tax Consulting	EY sales tax desk research and reply to Gatt, N. Flagg re Alabama, Georgia and Tennessee temporary exemptions available for rigs transferred from Texas per client (J. Morgan) request.	1.0	\$1,150.00	\$1,150.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Johnson,Derrick Joseph	Staff/Assistant	19 Jun 2023	Indirect Tax Consulting	Review schedule of tax claims filed, identify updated claims and review the proof of claim form and details related to amounts, tax and periods claimed for discussion with client (J. Morgan)	5.6	\$400.00	\$2,240.00
Flagg,Nancy A.	Executive Director	20 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss treatment of administrative tax claims in the proposed transaction. Kirkland: M. Kandallu, S. Cantor, and A. Sexton. Celsius: L. Koren. Andersen: D. Seymour and S. Shears. EY: N. Flagg, Y. Shwartz, E. Harvey, and E. Sapir.	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	1.7	\$1,150.00	\$1,955.00
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	1.7	\$950.00	\$1,615.00
Wehr,Robert W	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss sales and use tax open items and next steps. EY Attendees: R. Wehr, N. Flagg and K. Gatt	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg,	1.0	\$1,150.00	\$1,150.00
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss leaseco structure and value proposition and sales tax storage exemptions. EY Attendees: N. Flagg,	1.0	\$950.00	\$950.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Email EY Texas franchise tax desk (J. Bowden) regarding Texas attorney general's franchise tax liability assertion and request assistance to resolve.	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Email reply to S. Cantor (Kirkland) request for indirect tax status update	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Manager	21 Jun 2023	Indirect Tax Consulting	EY New York and Pennsylvania state desk research technical advisory opinions issued by New York Department of Taxation and Finance and consider applicability to rigs deployed in New York and review client (J. Morgan) Pennsylvania workpaper related to pre- vs post-	1.2	\$850.00	\$1,020.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
				petition use tax due on rigs			
Flagg,Nancy A.	Executive Director	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$1,150.00	\$575.00
Gatt,Katie	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$950.00	\$475.00
Wehr,Robert W	Senior Manager	21 Jun 2023	Indirect Tax Consulting	Internal EY call with EY Texas and Oklahoma sales and use tax state desk to discuss applicable temporary storage exemptions for rigs relocated from Texas. EY attendees: R. Wehr, K. Gatt, N. Flagg	0.5	\$950.00	\$475.00
Buonaguro,Paul	Manager	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$850.00	\$765.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$1,150.00	\$1,035.00
Gatt,Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Call with client (L. Koren, J. Morgan) to discuss applicability of New York sales tax exemptions to each of three scenarios identified and estimated Pennsylvania sales tax liability. EY Attendees: N. Flagg, P. Buonaguro,	0.9	\$950.00	\$855.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Draft and send Celsius Mining LLC overall state and local tax claim and open item status summary to S. Cantor (Kirkland)	1.8	\$1,150.00	\$2,070.00
Flagg,Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Email to EY Tennessee state desk T. Creel client (J. Morgan) follow-up question related to Tennessee sales and use tax storage exemption	0.6	\$1,150.00	\$690.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Creel, Travis	Senior Manager	22 Jun 2023	Indirect Tax Consulting	EY Tennessee state desk email N. Flagg input regarding availability of Tennessee temporary storage exemption for use tax	1.2	\$950.00	\$1,140.00
Flagg, Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Forward client (J. Morgan) additional New York sales and use tax exemption questions to EY New York / Pennsylvania state desk P. Buonaguro	0.6	\$1,150.00	\$690.00
Buonaguro, Paul	Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$850.00	\$255.00
Flagg, Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$1,150.00	\$345.00
Gatt, Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to discuss applicability to New York sales tax exemption for retail sales to transaction. Attendees: N. Flagg, P. Buonaguro,	0.3	\$950.00	\$285.00
Flagg, Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt	0.4	\$1,150.00	\$460.00
Gatt, Katie	Senior Manager	22 Jun 2023	Indirect Tax Consulting	Internal EY call to finalize state and local tax status report requested by Kirkland. Attendees: N. Flagg, K. Gatt	0.4	\$950.00	\$380.00
Flagg, Nancy A.	Executive Director	22 Jun 2023	Indirect Tax Consulting	Provide EY Tennessee state desk research on Tennessee sales and use tax exemption information to client (J. Morgan)	0.2	\$1,150.00	\$230.00
Johnson, Derrick Joseph	Staff/Assistant	22 Jun 2023	Indirect Tax Consulting	Update tax claim summary document with claim details, including pre- vs post-petition amounts	1.1	\$400.00	\$440.00
Flagg, Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Email Celsius Mining LLC open tax item status summary copy to client (L. Koren and J. Morgan) for review and comment	0.2	\$1,150.00	\$230.00
Flagg, Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Email state and local indirect tax status summary to S. Cantor (Kirkland)	1.7	\$1,150.00	\$1,955.00
Buonaguro, Paul	Manager	23 Jun 2023	Indirect Tax Consulting	EY New York state desk research New York nonresident use tax exemption per client (J. Morgan) request	1.0	\$850.00	\$850.00
Flagg, Nancy A.	Executive Director	23 Jun 2023	Indirect Tax Consulting	Request unpaid 2022 property tax details from client (J. Morgan) per S. Cantor (Kirkland) request	0.2	\$1,150.00	\$230.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	26 Jun 2023	Indirect Tax Consulting	Texas Franchise Tax Report information to EY Texas state desk (J. Bowden) to request input on affiliate schedule filing requirement per Texas Attorney General comments	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Forward 2022 property tax status information provided by client (J. Morgan) to S. Cantor (Kirkland)	0.4	\$1,150.00	\$460.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Review client (J. Morgan) tax status summary comments and reply	0.2	\$1,150.00	\$230.00
Flagg,Nancy A.	Executive Director	27 Jun 2023	Indirect Tax Consulting	Review copies of Texas Franchise Tax Reports for 2019-2021 provided by EY compliance team and forward to EY Texas state desk (J. Bowden) for her review and input on Texas Attorney General comments / exposure	0.4	\$1,150.00	\$460.00
Bowden,Jamie	Senior Manager	27 Jun 2023	Indirect Tax Consulting	Review of organization chart vs entities registered with Texas Comptroller and historical Texas Franchise Tax Reports in order to reply to N. Flagg (EY) re Texas filing status and potential exposure	1.1	\$950.00	\$1,045.00
Bowden,Jamie	Senior Manager	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden	0.3	\$950.00	\$285.00
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) and C. Searcy (Texas Attorney General representative) to discuss open information for Celsius Mining LLC / issues in Texas Franchise Tax Reports. EY attendees: N. Flagg, J. Bowden	0.3	\$1,150.00	\$345.00
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Call with A. Sexton (Kirkland) to discuss Pennsylvania use tax payment and claim resolution status	0.2	\$1,150.00	\$230.00
Buonaguro,Paul	Manager	28 Jun 2023	Indirect Tax Consulting	Research New York and Pennsylvania temporary storage exemptions, taxability determinations and occasional sale exemptions	0.3	\$850.00	\$255.00
Flagg,Nancy A.	Executive Director	28 Jun 2023	Indirect Tax Consulting	Review client (J. Morgan) Georgia enterprise zone property tax research and reply with claim information	0.4	\$1,150.00	\$460.00

Name	Title	Date	Project Category	Description	Hours	Hourly Rate	Fee
Flagg,Nancy A.	Executive Director	29 Jun 2023	Indirect Tax Consulting	Email update to client (J. Morgan) on Pennsylvania post-petition liability payment discussion with A. Sexton (Kirkland)	0.3	\$1,150.00	\$345.00
Gatt,Katie	Senior Manager	29 Jun 2023	Indirect Tax Consulting	Weekly tax call to discuss substantive consolidation US federal income tax considerations. Kirkland: M. Kandallu, and A. Sexton. Celsius: L. Koren and J. Morgan. Andersen: H. Griffiths, D. Seymour and S. Shears. EY: K. Gatt, M. Tuchinsky, E. Harvey, and E. Sapir.	0.5	\$950.00	\$475.00
Bowden,Jamie	Senior Manager	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$950.00	\$1,330.00
Flagg,Nancy A.	Executive Director	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$1,150.00	\$1,610.00
Gatt,Katie	Senior Manager	30 Jun 2023	Indirect Tax Consulting	Call with client (J. Morgan) to discuss Texas franchise tax entity reporting requirements, Pennsylvania sales tax payment. Attendees: N. Flagg, J. Bowden	1.4	\$950.00	\$1,330.00
					71.5		\$68,050.00

Tax Provision

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Amir Chenchinski	Partner / Principal	29 Jun 2023	Tax Compliance	Working on deprecation for Celsius mining for tax years 2021+2022	1.7	\$850.00	\$1,445.00
Ofer Wasserman	Senior Manager	29 Jun 2023	Tax Compliance	Working on Texas reports Affiliates and public information report for Celsius mining tax year 2022	0.9	\$695.00	\$625.50
Total					2.6		\$2,070.50

Tax Compliance

Name	Title	Transaction date	Project Category	Description	Hours
Amir Chenchinski	Partner / Principal	01 May 2023	Tax Compliance	Review of IRS extensions for Tennessee state for Celsius Network LLC	1.3
Ofer Wasserman	Senior Manager	02 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Holding	0.9
Ofer Wasserman	Senior Manager	02 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Network LLC	1.1
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Continuation of Preparing IRS form - Information document request for Celsius Holdings LLC	0.4
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Prepare IRS form - Information document request for Celsius Network LLC	0.4
Ofer Wasserman	Senior Manager	03 May 2023	Tax Compliance	Continuation - Preparation of IRS form - Information document request for Celsius Network Inc	0.3
Amir Chenchinski	Partner / Principal	10 May 2023	Tax Compliance	Review South Carolina extension Form for Celsius Network Inc	0.9
Amir Chenchinski	Partner / Principal	11 May 2023	Tax Compliance	Continuation of Review South Carolina extension Form for Celsius Network LLC	0.6
Ofer Wasserman	Senior Manager	17 May 2023	Tax Compliance	Reviewed open items regarding extensions and report of foreign bank and financial accounts information	1.2
Total					7.1

Total Fixed Fee for Tax Compliance Services During the Fee Period \$0.00

External Audit Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Barda, Eli	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Beattie, Steve	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Harvey, Elizabeth	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Hill, Jeff	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Lipschutz, Jordan	Manager	29 Jun 2023	External audit support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$595.00	\$476.00
Riley, Sean	Senior Manager	29 Jun 2023	External Audit Support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$695.00	\$556.00
Shwartz, Yoav	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Sun, Kaiyang	Senior Manager	29 Jun 2023	External audit support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$695.00	\$556.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to discuss timeline and approach for the engagement with J. Block (Celsius). EY Attendees: J. Lipschutz, S. Riley, K. Sun, S. Zaman. Other Attendees: J. Block (Celsius)	0.8	\$850.00	\$680.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	External Audit Support	Meeting to get EY team aligned regarding communications with successor auditor. EY Attendees: S. Zaman, S. Beattie, E. Barda, Y. Shwartz, J. Hill, E. Harvey	0.5	\$850.00	\$425.00
Total					6.2		\$4,818.00

Financial Statement Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Beattie, Steve	Partner / Principal	29 Jun 2023	Financial Statement Support	Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	Financial Statement Support	Meeting with Celsius to discuss the scope of effort anticipated for 2021 financial statements. EY Attendees: S. Zaman, S. Beattie. Other Attendees: L. Koren (Celsius), and J. Block (Celsius), A. Seetharaman (Celsius)	0.5	\$850.00	\$425.00
Total					1.0		\$850.00

SEC-Pre-Clearance Support

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
Helwing, Dan S.	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss preliminary observations on the initial SEC preclearance draft. EY Attendees: S. Zaman, D. Helwing. Other Attendees: J. Block (Celsius)	0.5	\$850.00	\$425.00
Helwing, Dan S.	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$850.00	\$425.00
Jacobs, Steven	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$850.00	\$425.00
Jin, Crystal	Manager	30 Jun 2023	SEC Pre-Clearance Memo Support	Meeting to discuss additional comments on the initial SEC preclearance draft EY Attendees: D. Helwing, S. Jacobs, C. Jin	0.5	\$595.00	\$297.50
Helwing, Dan S.	Partner / Principal	29 Jun 2023	SEC Pre-Clearance Memo Support	First pass at reviewing the SEC preclearance draft for Celsius	2.0	\$850.00	\$1,700.00
Zaman, Sabina	Partner / Principal	29 Jun 2023	SEC Pre-Clearance	Review and provide comments on SEC preclearance draft	2.0	\$850.00	\$1,700.00

Name	Title	Transaction Date	Project Category	Description	Hours	Hourly Rate	Fee
			Memo Support				
Helwing, Dan S.	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Clarifying and enhancing comments on SEC preclearance draft for Celsius team's review	0.4	\$850.00	\$340.00
Zaman, Sabina	Partner / Principal	30 Jun 2023	SEC Pre-Clearance Memo Support	Prepare updates to comments on SEC preclearance draft to provide to Celsius	0.4	\$850.00	\$340.00
Total					7.3		\$6,077.50

Transfer Pricing

Name	Title	Transaction date	Project Category	Description	Hours
Benjamin Gandz	Senior Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Benjamin Gandz	Senior Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9
Eyal Geron	Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Eyal Geron	Manager	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9
Eyal Gonen	Partner / Principal	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1
Adam Sussman	Senior	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the management allocation. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY)	1.1

Name	Title	Transaction date	Project Category	Description	Hours
Adam Sussman	Senior	22 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 1. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	0.9
Benjamin Gandz	Senior Manager	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Eyal Geron	Manager	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Adam Sussman	Senior	25 Jun 2023	Transfer Pricing	Reviewing working paper files received from client in connection to the development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis - Day 2. Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	2.9
Benjamin Gandz	Senior Manager	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Eyal Geron	Manager	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Adam Sussman	Senior	26 Jun 2023	Transfer Pricing	Analyzing contribution of GK8. Attendees A.Sussman (EY), E. Geron (EY) and B. Gandz (EY)	1.9
Benjamin Gandz	Senior Manager	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Eyal Geron	Manager	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Eyal Gonen	Partner / Principal	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9

Name	Title	Transaction date	Project Category	Description	Hours
Adam Sussman	Senior	28 Jun 2023	Transfer Pricing	Meeting with client to analyze development, enhancement, maintenance, protection, and exploitation ("DEMPE") analysis and background of facts and assumptions. Attendees - B. Gandz (EY), A. Sussman (EY), E. Gonen (EY) and E. Geron (EY) and L. Koren (Celsius), D. Bram (Celsius) and M. Nachman (Celsius)	0.9
Benjamin Gandz	Senior Manager	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Eyal Geron	Manager	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Adam Sussman	Senior	29 Jun 2023	Transfer Pricing	Preparing action plan for documentation including local file and Masterfile and contemporaneous files . Attendees - B. Gandz (EY), A. Sussman (EY) and E. Geron (EY)	1.2
Total					28.7

Total Fixed Fee for Transfer Pricing Services During the Fee Period \$0.00

Fee Application Preparation

Employee Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Total Individual Fees
Duncker, Debra	Staff	June 21, 2023	Preparation of Fee Application	Review of Fee Schedules for the Combined Fourth Monthly Fee Statement (3/1/23 - 4/30/23)	1.6	\$250.00	\$400.00
Duncker, Debra	Staff	June 27, 2023	Preparation of Fee Application	Prepare Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23)	0.9	\$250.00	\$225.00
Duncker, Debra	Staff	June 29, 2023	Preparation of Fee Application	Continue preparing Combined Fourth Monthly Fee Statement for filing (covering 3/1/23 - 4/30/23)	0.3	\$250.00	\$75.00
				Total	2.8		\$700.00
Combined Total					156.9		\$117,911.00